

ABSTRACT OF THE DISCLOSURE

An expense management system for enabling auditing of applications while preventing information leakage and realizing efficient management of expenses is provided. The system

- 5 includes a debit note managing unit, a progress information managing unit, and an attaching unit. The debit note managing unit manages debit note information sent from a firm that is commissioned to handle application of an intellectual property right, the debit note information including expense information
- 10 pertaining to the application. The progress information managing unit manages progress information pertaining to a progress of the application. The attaching unit attaches the progress information to the debit note information.